APPENDIX XXII.

(D) Powers regarding writes Off.

CHAPTER XVI ARTICLE 276.

Sl. No.	Officer in whom vested	Extent of power	Authority
1	Revenue Commissioner ..	(a) To direct the remission of irrecoverable revenue in all cases. (b) To write off irrecoverable items of loans under the Land Improvement Loans Regulation not exceeding Rs. 100.	Para 12, Mysore Revenue Manual Vol. I.
2	Deputy Commissioners ..	(a) To sanction the remission of irrecoverable arrears of revenue in all cases where the amount involved is not more than Rs. 50. (b) To write off irrecoverable arrears of stamp revenue up to a limit of Rs. 10.	Para 20, Mysore Revenue Manual Vol. I. G. O. R. 113-23—St. 30-18-2, dated 2nd July 1919.
3	Conservator of Forests ..	(a) To write off losses of stores, tools, animals, timber or other stock not exceeding Rs. 200 in value. (b) To write off irrecoverable items of revenue up to a limit of Rs. 100 in each case.	Article 166, Mysore Account Code Vol. III Part 2. G. O. No. I. C. 5702-3—Ft. 280-25-1, dated 16th February 1926.
4	Excise Commissioner ..	To write off irrecoverable arrears of Excise Revenue subject to a limit of Rs. 1,000 in each case.	G. O. No. Fl. 14-23—Ex. 61-21-3, dated 4th July 1922.
5	Commissioner of Income-tax.	To write off irrecoverable outstandings of Income-tax to the extent of Rs. 500.	G. O. No. Fl. 1814-5—I. T. 73-22-2, dated 17th October 1922.
6	Commissioner of Stamps ..	(a) To write off irrecoverable arrears of stamp revenue up to a limit of Rs. 100.	G. O. No. R. 113-23—St. 30-18-2, dated 2nd July 1919.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Commissioner of Stamps—*concld.*	(b) To sanction remission of irrecoverable institution fees due to Government in pauper suits in cases where the amount does not exceed Rs. 100.	G. O. No. 11306-26—St. 11-20-4, dated 11th April 1921.
		(c) To remit irrecoverable amounts of stamp duty due to Government under the Stamp and Court Fees Regulations, when the amount to be remitted does not exceed Rs. 100.	G. O. No. Fl. 6234-93—St. 7-23-1, dated 9th May 1924.
7	Private Secretary to His Highness the Maharaja of Mysore.	To write off the accounts, breakages and losses of articles belonging to Government House, Mysore, when they are not caused by the negligence of officials or servants, and the value of articles broken or lost on any single occasion does not exceed Rs. 5.	G. O. No. 4709-10—Mily. 84-15-3, dated 2nd October 1915.
8	Chief Engineer. ..	(a) To write off Tools and Plant and stock articles lost, to the extent of Rs. 500 in each case, subject to the condition that the amount so written off in a year in the case of each Division does not exceed Rs. 500.	
		(b) To write off arrears of irrecoverable advances to labour up to a limit of Rs. 100.	G. O. No. P. W. 327-344, dated 23rd July 1924.
		(c) To write off irrecoverable balances of Revenue or other items not exceeding Rs. 50 in each case,	
9	Chief Electrical Engineer.	(a) To dispose of losses in Tools and Plant up to a limit of Rs. 500 in each case.	
		(b) To write off irrecoverable balances of Revenue or other items not exceeding Rs. 25 in each case.	G. O. No. E. D. S. 373-430, dated 25th July 1924.

		(c) To sanction losses under stock within a limit of Rs. 500 in each case subject to the condition that the total value of stock so sanctioned does not exceed Rs. 2,000 a year.	
10	Inspector-General of Education.	To write off, in the accounts of the Government Book Depot, books, which are Government publications, supplied to Government offices under competent authority.	G. O. No. 2286-334—Edn. 70-15-2, dated 20th November 1915.
11	Director of Industries and Commerce.	To authorise the write off of irrecoverable arrears in connection with Industrial concerns under his control up to a limit of Rs. 50 in each individual case.	G. O. No. I. C. 473-4—I. & C. 135-20-43, dated 23rd July 1921.
	Do (Workhop)	To dispose of losses in Tools and Plant up to a limit of Rs. 200 in each case.	G. O. No. 852-78—P. W. 4831-57, dated 7th May 1917.
12	Chief Commandant ..	(a) To write off minor items of advances not exceeding Rs. 10 each.	G. O. No. I. 3593-4—Mily. 95-18-1, dated 16th August 1918.
		(b) To write off shortages in straw purchased and issued to the several units up to one per cent.	G. O. No. G. 3359-60—Mily. 14-25-4, dated 5th November 1925.